

IC 13-26-13

Chapter 13. Enforcement of Delinquencies

IC 13-26-13-1

Applicability of chapter

Sec. 1. This chapter applies only to fees or penalties that have been due and unpaid for at least ninety (90) days.

As added by P.L.1-1996, SEC.16.

IC 13-26-13-2

Delinquent rates and charges lists; contents

Sec. 2. The officer of the district who is charged with the collection of the rates or charges shall enforce payment of the rates or charges. The officer shall, not more than two (2) times in a year, prepare a list of the delinquent rates or charges, including the amount of the penalty, that are enforceable under this chapter. The list must include the following:

- (1) The name of each owner of each lot or parcel of real property on which the rates or charges have become delinquent.
- (2) The description of the premises as shown by the records of the office of the county auditor.
- (3) The amount of the rates or charges, together with the amount of the penalty.

As added by P.L.1-1996, SEC.16.

IC 13-26-13-3

Delinquent rates and charges lists; recording; notice

Sec. 3. (a) The officer shall record a copy of the list in the office of the county recorder.

(b) The county recorder shall charge a fee for recording the list in accordance with the fee schedule established in IC 36-2-7-10.

(c) After recording the list, the officer shall mail to each property owner on the list a notice stating that a lien against the owner's property has been recorded.

(d) This subsection applies only to a county that does not contain a consolidated city. A service charge of five dollars (\$5), which is in addition to the recording fee charged under this section and section 6 of this chapter, shall be added to each delinquent rate or charge that is recorded.

As added by P.L.1-1996, SEC.16.

IC 13-26-13-4

County containing consolidated city; certification of list of liens; errors; liability of county officers and employees

Sec. 4. (a) This section applies only to a county containing a consolidated city.

(b) Using the lists prepared and recorded under sections 2 and 3 of this chapter, the officer shall certify to the county auditor a list of the liens that remain unpaid according to the following schedule:

- (1) Liens recorded on or after August 1 of the preceding year

and before February 1 of the current year shall be certified before March 1 of each year for collection in May of the same year.

(2) Liens recorded on or after February 1 of the current year and before August 1 of the current year shall be certified before September 1 of each year for collection in November of the same year.

(c) The county and the officers and employees of the county are not liable for any material error in the information on the list.

As added by P.L.1-1996, SEC.16.

IC 13-26-13-5

County not containing consolidated city; certification of list of liens; errors; liability of county officers and employees

Sec. 5. (a) This section only applies to a county that does not contain a consolidated city.

(b) Using the lists prepared and recorded under sections 2 and 3 of this chapter:

(1) after April 1 of the preceding year; and

(2) before April 1 of the current year;

the officer shall before June 1 of each year certify to the county auditor a list of the liens that remain unpaid for collection in the next November.

(c) The county and the officers and employees of the county are not liable for any material error in the information on this list.

As added by P.L.1-1996, SEC.16.

IC 13-26-13-6

Release

Sec. 6. (a) The officer shall release a recorded lien when the:

(1) delinquent rates or charges;

(2) penalties;

(3) service charges; and

(4) recording fees;

have been fully paid.

(b) The county recorder shall charge a fee for releasing the lien in accordance with IC 36-2-7-10.

As added by P.L.1-1996, SEC.16.

IC 13-26-13-7

Certification fee; property taxes

Sec. 7. (a) This subsection applies to a county that does not contain a consolidated city. On receipt of the list under section 5 of this chapter, the county auditor shall add a fifteen dollar (\$15) certification fee for each lot or parcel of real property on which rates or charges are delinquent. The certification fee is in addition to all other fees and charges. The county auditor shall immediately enter on the tax duplicate for the municipality the:

(1) delinquent rates or charges;

(2) penalties;

(3) service charges;
(4) recording fees; and
(5) certification fees;
that are due not later than the due date of the next November installment of property taxes.

(b) This subsection applies to a county having a consolidated city. On receipt of the list under section 4 of this chapter, the county auditor shall enter on the tax duplicate the:

(1) delinquent fees;
(2) penalties;
(3) service charges; and
(4) recording fees;
that are due not later than the due date of the next installment of property taxes.

(c) The county treasurer shall include any unpaid charges for the:

(1) delinquent rate or charge;
(2) penalty;
(3) service charge;
(4) recording fee; and
(5) certification fee;
to each owner of each lot or parcel of property at the time the next cycle's property tax installment is billed.
As added by P.L.1-1996, SEC.16.

IC 13-26-13-8

Collection or acceptance of delinquent rates or charges, penalties, or service charges from owners of property certified to county auditor

Sec. 8. (a) This section does not apply to a county containing a consolidated city.

(b) After June 1 of each year, the officer may not collect or accept:

(1) delinquent rates or charges;
(2) penalties;
(3) service charges;
(4) recording fees; or
(5) certification fees;
from property owners whose property has been certified to the county auditor.

As added by P.L.1-1996, SEC.16.

IC 13-26-13-9

Collection of unpaid delinquent rates or charges, penalties, or service charges; method

Sec. 9. If a:

(1) delinquent rate or charge;
(2) penalty;
(3) service charge;
(4) recording fee; or
(5) certification fee;

is not paid, the county treasurer shall collect the unpaid money in the same way that delinquent property taxes are collected.

As added by P.L.1-1996, SEC.16.

IC 13-26-13-10

Duties of county treasurer

Sec. 10. (a) At the time of each semiannual tax settlement, the county treasurer shall certify to the county auditor all:

- (1) rates or charges;
- (2) fees; and
- (3) penalties;

that have been collected.

(b) The county auditor shall:

- (1) deduct the service charges and certification fees collected by the county treasurer; and
- (2) pay to the officer the remaining fees and penalties due the district.

(c) The county treasurer shall:

- (1) retain the service charges and certification fees that have been collected; and
- (2) deposit the charges and fees in the county general fund.

As added by P.L.1-1996, SEC.16.

IC 13-26-13-11

Removal from tax roll of rates, charges, penalties, or service charges not recorded before recorded conveyance

Sec. 11. (a) This section applies to a:

- (1) rate or charge;
- (2) penalty; or
- (3) service charge;

that was not recorded before a recorded conveyance.

(b) The:

- (1) rate or charge;
- (2) penalty; or
- (3) service charge;

shall be removed from the tax roll for a purchaser who, in the manner prescribed by IC 13-26-12-7, files a verified demand with the county auditor.

As added by P.L.1-1996, SEC.16.